

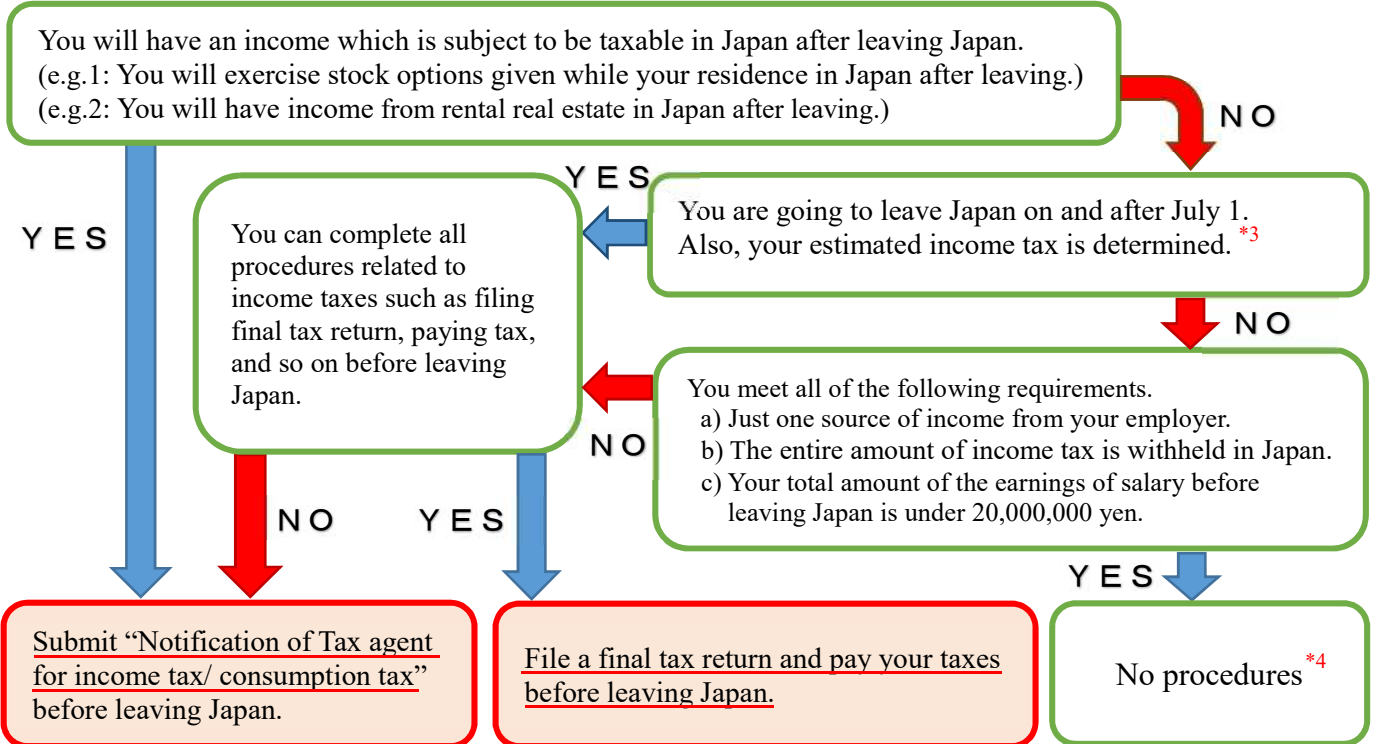
《For Expats and Local Employees Who Plan To Leave Japan》

*1

Necessary income tax procedures before leaving Japan

If you are leaving Japan without submitting “Notification of Tax agent for income tax/ consumption tax (所得税・消費税の納税管理人の届出書)” who are required to file income tax return, you must file a final tax return and pay your taxes before leaving Japan.^{*2}

[Flowchart of resident’s income tax procedures before leaving Japan]



† This flowchart illustrates general cases and does not cover all cases such as non-residents departure etc.

If you leave Japan without filing a final income tax return or paying taxes

Please note that individuals who have not filed a return or paid their tax by the specified due date may be imposed additional tax and delinquent tax.

If you have tax in arrears in Japan, you may receive a demand letter or be subject to legal procedures by tax authority in your country of residence.

ATTENTION!



- Irrespective of your income amount in the year of departure, if the base amount of estimated income tax for the year (calculated based on your previous year’s final tax return) is ¥150,000 or more, you must make prepayment as part of your income tax. The obligation to pay the estimated income tax is determined on June 30.^{*5}
- There are cases in which taxpayers who are obligated to pay the estimated income tax have left Japan without submitting the “Notification of tax agent for income tax and consumption tax (所得税・消費税の納税管理人の届出書)” and are unaware of their unpaid estimated tax.
- SEE THE REVERSE SIDE FOR MORE DETAILS. (Estimated income tax and leaving Japan 《beware of unpaid tax》)

*1 In this leaflet, “Leaving Japan” means a situation where the individual no longer has domicile or residence in Japan, regardless of whether they have appointed a tax agent.

*2 Except for those who complete income tax procedures with Year-end Adjustment upon their departure.

*3 SEE THE REVERSE SIDE FOR MORE DETAILS. (Estimated income tax and leaving Japan 《beware of unpaid tax》)

*4 If you deduct your medical expenses or special tax credit for loan, etc. related to a dwelling etc., you need to submit “Notification of Tax agent for income tax/ consumption tax” before leaving Japan.

*5 As of June 30, this applies to residents or non-residents who are subject to aggregate taxation.

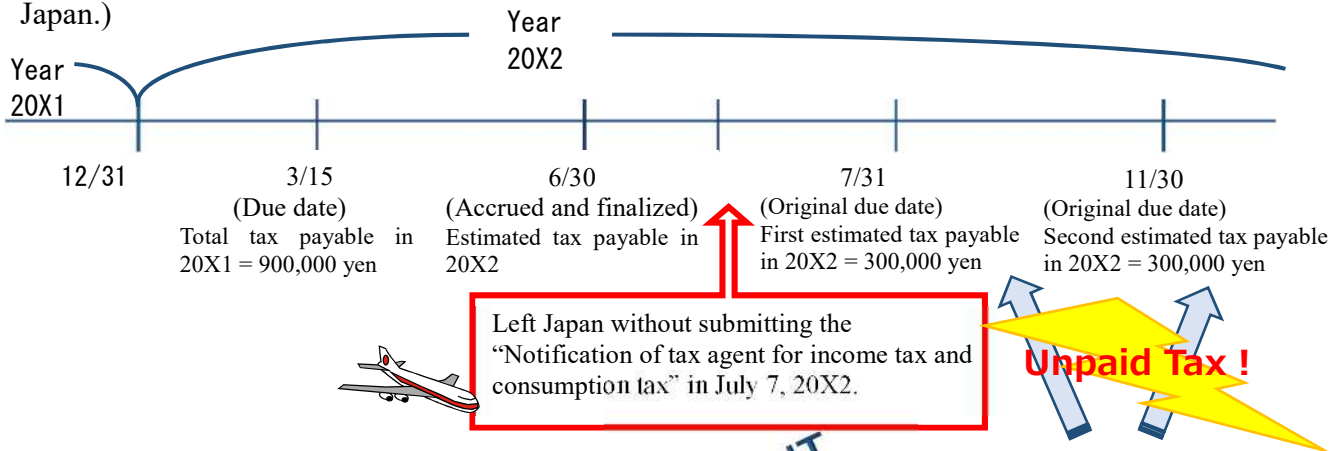
July 2023

Tokyo Regional Taxation Bureau

Estimated income tax and leaving Japan

《beware of unpaid tax》

(Example: Mr. X left Japan for a job transfer. He resided in Japan and was an employee who only had a salary income in 20X1. He did not submit the “Notification of tax agent for income tax and consumption tax”, file a final return or pay tax, including the estimated income tax before leaving Japan.)



Procedures to complete before leaving Japan:

- Filing a final return and paying taxes
 - Paying the estimated income tax
- (Any estimated income tax that will be due after your departure should be settled by the time of departure.)

If you submit Notification of Tax Agent for income tax before departure, the due dates of tax payment including estimated income tax and final income tax do not change.

POINT

If you leave Japan without completing the procedures in the left column, you will fall behind on your tax payment.

Please be sure to file your final tax return and pay your taxes before leaving Japan.

Complete!



Tax payment by bank transfer after leaving Japan

If you file your tax return by the statutory due date and submit the “Notification of tax agent for income tax and consumption tax (所得税・消費税の納税管理人の届出書)” before leaving Japan, you can continue to pay your income tax through bank transfer even after leaving Japan.

If you do not do so, you may fall behind on your tax payment because you cannot use the bank transfer.

- Please check the date of automatic transfer, the amount of tax payment, and the balance of your bank account. Even if you have submitted the “Notification of tax agent for income tax and consumption tax (所得税・消費税の納税管理人の届出書)”, your bank transfer may fail due to insufficient funds in a case where you withdraw the money in your account before leaving Japan.

Under the change in the law that takes effect as of January 1st in 2022, the Tax Agent System is going to be expanded. If the Tax Agent is not appointed for the taxpayer from abroad, Japanese Tax Authority will request to name him/her in a written document for a predetermined period of time. If the request is not met Japanese Tax Authority will name an Agent for him/her.

Please feel free to contact the tax office of your jurisdiction if you have any questions about how to file income tax return and pay tax.



← Please visit our website for more details on income tax by scanning this QR code.

See the leaflet of “National Tax Payment Methods” by scanning this QR code. →
 ※“QR code” is a registered trademark of DENSO WAVE Incorporated.



July 2023

Tokyo Regional Taxation Bureau